



ALAN LEBOVIDGE
COMMISSIONER

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GENERAL COUNSEL

The Commonwealth of Massachusetts
Department of Revenue
Legal Division —Litigation Bureau
P.O. Box 9565
100 Cambridge Street
Boston, Massachusetts 02114-9565

February 27, 2006

RE: Mortgage Electronic Registration Systems, Inc. v. The Estate of Timothy Barlow, et al.
U.S. District Court Civil Action No. 05-40112-FDS

Dear Sir or Madam:

Enclosed please find, for filing in the above-referenced action, the Massachusetts Commissioner of Revenue's Disclaimer of Interest and Certificate of Service.

Thank you for your assistance.

Sincerely,

"/s/" Eileen Ryan McAuliffe
Eileen Ryan McAuliffe
Counsel to the Commissioner
(617) 626-3217

208953/ERM

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

MORTGAGE ELECTRONIC REGISTRATION
SYSTEMS, INC.,

Plaintiff

v.

Civil No. 05-40112-FDS

THE ESTATE OF TIMOTHY BARLOW,
LORI A. BARLOW, THE COMMONWEALTH OF
MASSACHUSETTS DEPARTMENT OF REVENUE,
AND UNITED STATES OF AMERICA,

Defendants

DISCLAIMER OF INTEREST

The defendant, the Commonwealth of Massachusetts Commissioner of Revenue (the "Commonwealth") disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants, Lori A. Barlow and the Estate of Timothy Barlow.

Respectfully submitted,
ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,

"/s/" Eileen Ryan McAuliffe
Eileen Ryan McAuliffe, BBO No. 435260
Counsel for the Commissioner
Department of Revenue
Litigation Bureau
P.O. Box 9565
Boston, Massachusetts 02114-9565

Dated: February 27, 2006

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, hereby certify that I have served the within Massachusetts Commissioner of Revenue's Disclaimer of Interest by mailing a copy of the same, first class mail, postage prepaid, to:

David J. Rhein, Esq.
David M. Rosen, Esq.
Harmon Law Offices, P.C.
P.O. Box 610389
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Mrs. Lori Barlow
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Milford, Massachusetts 01757

“/s/” Eileen Ryan McAuliffe
Eileen Ryan McAuliffe

DATED: February 27, 2006
208953/ERM